

INTERNAL REVENUE SERVICE

FISCAL YEAR 2010 ENFORCEMENT RESULTS

Enforcement Revenue Collected(1)

(Dollars in Billions)	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
Collection	\$24.30	\$24.40	\$24.80	\$25.70	\$26.60	\$28.20	\$31.80	\$31.10	\$26.90	\$29.10
Examination	\$5.60	\$5.70	\$8.80	\$12.50	\$13.80	\$13.00	\$15.20	\$15.80	\$12.60	\$16.90
Appeals(2)	\$2.30	\$2.20	\$1.90	\$2.20	\$3.90	\$4.30	\$8.30	\$4.80	\$4.80	\$6.70
Document Matching	\$1.60	\$1.80	\$2.20	\$2.70	\$3.10	\$3.30	\$3.90	\$4.70	\$4.60	\$4.90
Total(3)	\$33.80	\$34.10	\$37.60	\$43.10	\$47.30	\$48.70	\$59.20	\$56.40	\$48.90	\$57.60

Staffing for Key Enforcement Occupations(4)

	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
Revenue Officers	5,376	5,502	5,076	5,156	5,249	5,627	5,662	5,492	5,451	6,042
Revenue Agents	12,092	11,743	11,780	11,811	12,192	12,778	12,816	12,599	12,958	13,888
Special Agents	2,735	2,868	2,834	2,778	2,771	2,780	2,709	2,631	2,650	2,780
Total	20,203	20,113	19,691	19,746	20,211	21,185	21,187	20,722	21,059	22,710

1 Enforcement revenue collected in a fiscal year includes tax, interest, and penalties from multiple tax years. Some enforcement activities can take more than a year to close and may generate revenue over several years, so it is generally inappropriate to compare revenue collected in a given fiscal year to the staffing available for that same year.

2 Includes any revenue collection attributable to IRS Appeals activities.

3 Includes the Information Reporter Program (IRP) and the Automated Underreporter (AUR) Program.

4 Enforcement staffing levels presented in Full Time Equivalents (FTE). FTE funded directly by the Enforcement appropriation and by reimbursements are included.

Examination - Individual Return Closures and Coverage Rates

Total Individual Returns

	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY2009	FY2010
Field	202,515	205,134	206,457	197,388	247,235	302,785	311,339	310,429	326,249	342,762
Correspondence	529,241	538,747	642,839	810,486	968,073	981,165	1,073,224	1,081,152	1,099,639	1,238,632
Total Examinations	731,756	743,881	849,296	1,007,874	1,215,308	1,283,950	1,384,563	1,391,581	1,425,888	1,581,394
Returns Filed in prior CY	127,097,400	129,444,947	130,341,159	130,134,277	130,576,852	132,275,830	134,542,879	137,849,635	138,949,670	142,823,105
Coverage	0.58%	0.57%	0.65%	0.77%	0.93%	0.97%	1.03%	1.01%	1.03%	1.11%

Examination - Individual Return Closures and Coverage Rates

Income Under \$200,000

	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY2009	FY 2010
Field	n/a	n/a	266,726	267,699	256,854	269,865	284,241
Correspondence	n/a	n/a	929,666	1,011,315	1,003,976	1,010,870	1,144,178
Total Examinations			1,196,392	1,279,014	1,260,830	1,280,735	1,428,419
Returns Filed in Prior CY*			128,875,395	130,600,177	133,407,479	133,924,956	137,892,685
Coverage			0.93%	0.98%	0.95%	0.96%	1.04%

Income \$200,000 and Higher

	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY2009	FY2010
Field	n/a	n/a	36,059	43,640	53,575	56,384	58,521
Correspondence	n/a	n/a	51,499	61,909	77,176	88,769	94,454
Total Examinations			87,558	105,549	130,751	145,153	152,975
Returns Filed in Prior CY*			3,400,435	3,942,702	4,442,156	5,024,714	4,930,420
Coverage			2.57%	2.68%	2.94%	2.89%	3.10%

Income \$1 Million and Higher

	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY2009	FY2010
Field	5,857	7,166	9,459	12,259	12,233	15,730	16,509
Correspondence	3,719	5,669	4,728	10,941	9,641	12,619	15,985
Total Examinations	9,576	12,835	14,187	23,200	21,874	28,349	32,494
Returns Filed in Prior CY*	190,372	210,280	270,161	339,138	392,776	441,715	388,763
Coverage	5.03%	6.10%	5.25%	6.84%	5.57%	6.42%	8.36%

* CY = Calendar Year.

n/a = not available

Examination - Business Return Closures and Coverage Rates (1)

	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007*	FY 2008	FY 2009	FY2010
Total Returns Examined	40,557	40,287	38,299	29,445	47,593	52,149	59,516	59,823	58,144	58,067
Returns Filed in Prior CY	7,384,600	7,576,681	7,849,109	8,141,645	8,373,880	8,722,410	9,072,828	9,530,662	9,951,648	9,949,946
Coverage	0.55%	0.53%	0.49%	0.36%	0.57%	0.60%	0.66%	0.63%	0.58%	0.58%

Small Corporation Returns

(Assets Under \$ 10 Million)	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY2010
Returns Examined	14,332	14,655	13,608	7,294	17,858	17,849	20,020	20,580	18,298	19,127
Returns Filed in Prior CY*	2,372,900	2,329,479	2,327,272	2,310,279	2,249,416	2,230,024	2,171,144	2,166,197	2,146,400	2,039,625
Coverage	0.60%	0.63%	0.58%	0.32%	0.79%	0.80%	0.92%	0.95%	0.85%	0.94%

Large Corporation Returns

(Assets \$10 Million and Higher)	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY2010
Returns Examined	8,718	8,443	7,125	9,523	10,829	10,578	9,644	9,406	9,536	10,207
Returns Filed in Prior CY*	57,800	59,602	58,974	56,883	54,091	56,847	57,357	61,641	65,546	72,076
Coverage	15.10%	14.20%	12.10%	16.70%	20.00%	18.60%	16.80%	15.26%	14.55%	14.16%

Subchapter S Returns

(Form 1120-S)	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY2010
Returns Examined	12,437	11,646	9,695	6,402	10,417	13,970	17,657	16,634	17,455	16,327
Returns Filed in Prior CY*	2,887,100	3,022,589	3,191,108	3,369,122	3,523,934	3,715,249	3,909,730	4,155,830	4,390,857	4,414,662
Coverage	0.43%	0.39%	0.30%	0.19%	0.30%	0.38%	0.45%	0.40%	0.40%	0.37%

Partnership Returns

(Form 1065)	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
Returns Examined	5,070	5,543	7,871	6,226	8,489	9,752	12,195	13,203	12,855	12,406
Returns Filed in Prior CY*	2,066,800	2,165,011	2,271,755	2,405,361	2,546,439	2,720,290	2,934,597	3,146,994	3,348,845	3,423,583
Coverage	0.25%	0.26%	0.35%	0.26%	0.33%	0.36%	0.42%	0.42%	0.38%	0.36%

1 Business Returns include Small and Large Corporation Returns and Subchapter S and Partnership Pass Through Returns.

* CY = Calendar Year.

Examination - Large Corporation Return Closures and Coverage Rates
Assets \$10 Million and Higher

	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY2010
Total Returns Examined	8,718	8,443	7,125	9,523	10,829	10,578	9,644	9,406	9,536	10,207
Returns Filed in Prior CY*	57,800	59,602	58,974	56,883	54,091	56,877	57,357	61,641	65,546	72,076
Coverage	15.10%	14.20%	12.10%	16.70%	20.00%	18.60%	16.80%	15.30%	14.50%	14.16%

By Asset Class

	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY2010
\$10 Million < \$50 Million										
Returns Examined	3,071	2,540	1,987	2,864	3,535	4,218	4,473	3,833	3,473	4,307
Coverage	9.70%	7.80%	6.20%	9.40%	12.30%	14.20%	15.00%	11.70%	10.10%	10.95%
\$50 Million < \$100 Million										
Returns Examined	973	865	782	965	1,148	999	801	893	1,158	1,259
Coverage	12.30%	10.70%	9.80%	12.90%	16.40%	13.80%	11.40%	11.70%	14.30%	14.02%
\$100 Million < \$250 Million										
Returns Examined	1,369	1,289	1,026	1,308	1,287	1,085	946	1,026	1,134	1,191
Coverage	17.60%	16.00%	12.90%	16.90%	17.50%	14.00%	12.10%	12.80%	13.60%	13.15%
\$250 Million and Higher										
Returns Examined	3,305	3,749	3,330	4,386	4,859	4,276	3,424	3,654	3,771	3,450
Coverage	32.10%	34.40%	29.80%	39.80%	44.10%	35.20%	27.20%	27.40%	25.70%	23.44%

* CY = Calendar Year.

Examination - Tax Exempt Organization Return Closures

	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006*	FY 2007	FY 2008	FY 2009	FY 2010
Total Returns Examined	5,342	5,278	5,754	5,800	4,953	7,079	7,580	7,861	10,187	11,449
Returns Processed in Prior CY	872,210	783,582	809,223	863,494	849,342	849,227	867,696	888,412	823,087	776,300
Coverage	0.61%	0.67%	0.71%	0.67%	0.58%	0.83%	0.87%	0.88%	1.24%	1.47%

Collection

Enforcement Actions

	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
Levies	674,080	1,283,742	1,680,844	2,029,613	2,743,577	3,742,276	3,757,190	2,631,038	3,478,181	3,606,818
Liens	426,166	482,509	544,316	534,392	522,887	629,813	683,659	768,168	965,618	1,096,376
Seizures	234	296	399	440	512	590	676	610	581	605

Criminal Investigations

Prosecutions Recommended

By Source	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
Tax and Tax Related	964	991	1,336	1,439	1,434	1,343	1,423	1,293	1,269	1,511
Nontax (illegal)	524	483	521	719	658	756	866	804	769	864
Narcotics	847	659	684	879	767	621	548	688	532	659
Total	2,335	2,133	2,541	3,037	2,859	2,720	2,837	2,785	2,570	3,034

Overall Conviction Rate	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
	90.40%	91.50%	91.50%	92.20%	91.20%	91.50%	90.20%	92.30%	87.20%	90.20%

	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
Average Sentence ¹	18	19	19	21	22	22	22	24	24	27

¹ Average sentence in months for Tax and Tax Related cases.

	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
Investigations Initiated	3,284	3,906	4,001	3,917	4,269	3,907	4,211	3,749	4,121	4,706
Information & indictments	2,292	1,924	2,128	2,489	2,406	2,319	2,323	2,547	2,335	2,645

Both "information" and "indictments" are accusations. "Information" means an accusation made by law enforcement without the intervention of a grand jury, whereas an "indictment" is an accusation made by a prosecutor and issued by a grand jury.

Taxpayer Service

Electronic Filing (e-File) Rate -- Individual Returns

FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
31%	36%	40%	47%	51%	54%	57%	58%	66%	69%

Toll-Free Assistor Level of Service

FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
62%	69%	80%	87%	83%	82%	82%	53%	70%	74%

Toll-Free Tax Law Accuracy

FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
80%	84%	82%	80%	89%	91%	91%	91%	93%	93%

Toll-Free Customer Satisfaction Rating

FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
n/a	n/a	93%	94%	94%	94%	94%	93%	93%	92%

Web Page Visits on IRS.Gov (in millions)

Calendar Years

FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
n/a	n/a	102.6	152.7	176.5	197.1	217.8	329.4	266.7	304.8

Online Refund Status Checks through 'Where's My Refund' (in millions)

FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
n/a	1.1	12.4	14.9	22.1	24.7	32.1	39.2	54.30	66.9